

WAC Code	WAC Title	
35.42.090	Leases exempted from certain taxes/Non-real estate	
458-20-192(9)(f)	Indians-Sale of Land Located in Indian Country	
458-29A-400	Leasehold Excise Tax	
458-61A-100(5)	Indians - Sale of Land Located in Indian Country	
458-61A-102(17)(d)(v)	Mobile Home Park sold to Co-op of owners. SUNSETS 12/31/2018	
458-61A-102(17)(d)(v)	Mobile Home Park sold to Co-op of owners.	
458-61A-102(20)(d)(v)	Mobile Home Park sold to Co-op of owners.	
458-61A-103(2)	Transfers Involving Underlying Debt with no recourse and no other consideration	
458-61A-104(1)(a)	Purchaser's Agreement	
458-61A-105(3)	Mobile and floating home sales - subject to sales or use tax	
458-61A-106(1)(b)	Exempt Lease	Not an Exemption
458-61A-106(3)	Improvements Removed from Land	
458-61A-107	Sales of Options	
458-61A-108(1)	Contractor	
458-61A-108(5)	Contractor/Nominee	
458-61A-109(2)(b)	Boundary Line Adjustment	
458-61A-111(1)	Easements, development rights, water rights, and air rights.	
458-61A-112(2)	Mining Lease for Royalty	
458-61A-112(4)	Unpatented Mining Claims	
458-61A-113	Standing Timber required to be harvested within 30 months	
458-61A-113(3)	Standing Timber required to be harvested within 30 months	
458-61A-113(4)	Timber Contract	
458-61A-201(2)	Partial gift of equity and partial purchase	
458-61A-201(a)(1)	Gift - Grantor pays debt, other consideration given	
458-61A-201(a)(2)	Gift - Grantee pays debt, other consideration given	
458-61A-201(b)(1)	Gift - no debt, no consideration given	
458-61A-201(b)(2)	Gift - Grantor pays debt, no other consideration given	
458-61A-201(b)(3)	Gift - Grantee always make payments, no consideration given	
458-61A-201(b)(4)	Grantor/Grantee always share payments, no other consideration given	
458-61A-202	Inheritance	Not an Exemption
458-61A-202(1)	Inheritance, general	Not an Exemption
458-61A-202(4)	Inheritance - Nonpro rata distributions	
458-61A-202(6)	Inheritance - Exemptions and required documentation	
458-61A-202(6)(a)	Inheritance - Community property agreement or right of survivorship	
458-61A-202(6)(b)	Inheritance - Joint tenants with rights of survivorship and remainder interests	
458-61A-202(6)(c)	Inheritance - Life estates and remainder interests	
458-61A-202(6)(d)	Inheritance - Transfer on death deeds	
458-61A-202(6)(e)	Inheritance - Trusts	
458-61A-202(6)(f)	Inheritance - Probate	
458-61A-202(6)(g)	Inheritance - Court order	
458-61A-202(6)(h)	Inheritance - Community property interest	
458-61A-202(6)(i)	Inheritance - Nonprobated will or operation of law	
458-61A-203(1)	Establish / Separate Community Property	
458-61A-203(2)	Fulfillment of Settlement Agreement Incident to a Divorce	
458-61A-204(1)	Tenants in common / joint tenants	
458-61A-204(2)	Tenants in common / joint tenants, partition of realty	
458-61A-205(2)	Government Transfers, Government seller	
458-61A-205(4)	Government Transfers for public purpose	
458-61A-206(1)	Condemnation Proceedings	
458-61A-206(3)	Eminent Domain	
458-61A-206(4)	Inverse Domain	
458-61A-207(1)	Bankruptcy	
458-61A-208(1)	Foreclosure	Not an Exemption
458-61A-208(3)	Foreclosure - Deed of Trust	
458-61A-208(4)	Foreclosure - Court Ordered	
458-61A-208(5)(a)	Foreclosure - Sheriff's Sale	
458-61A-208(5)(c)	Foreclosure - Receivers	Not an Exemption
458-61A-208(6)	Foreclosure - Deed in lieu	
458-61A-208(7)	Foreclosure - Contract Forfeiture	
458-61A-208(8)	Foreclosure - Assignment of Indebtedness	
458-61A-209(1)	Rescission of sale	

458-61A-210(1)	Distribution of Real Property from an Irrevocable Trust	
458-61A-210(2)	Transfer into an Irrevocable Trust	
458-61A-211(1)	Mere change in identity or form - general	Not an Exemption
458-61A-211(2)(a)	Mere change - Tenants in Common, Individual	
458-61A-211(2)(b)	Mere change - Corporation Interests	
458-61A-211(2)(c)	Mere change - Corporation / Subsidiary	
458-61A-211(2)(d)	Mere change - Corporation / Partnership	
458-61A-211(2)(e)	Mere change - Corporate Mergers / Consolidations	
458-61A-211(2)(f)	Mere change - Newly Formed Corporation	
458-61A-211(2)(g)	Mere change - Revocable Trusts	
458-61A-211(2)(h)	Mere change - Revocable Trusts, conveyance	
458-61A-211(5)	Family Corporations and Partnerships	
458-61A-211(6)	No change in Identity or form of Ownership (Joint Tenants) JTWROS	
458-61A-212(2)(a)	Gain Not Recognized Under Internal Revenue Code - Section 332	
458-61A-212(2)(b)	Gain Not Recognized Under Internal Revenue Code - Section 337	
458-61A-212(2)(c)	Gain Not Recognized Under Internal Revenue Code - Section 351	
458-61A-212(2)(d)	Gain Not Recognized Under Internal Revenue Code - Section 368(a)(1)	
458-61A-212(2)(e)	Gain Not Recognized Under Internal Revenue Code - Section 721	
458-61A-212(2)(f)	Gain Not Recognized Under Internal Revenue Code - Section 731	
458-61A-212(3)	Gain Not Recognized Under Internal Revenue Code - Other	
458-61A-213(3)	IRS Tax Deferred Exchange	
458-61A-214(3)	Nominee	
458-61A-215(1)	Clearing Title	
458-61A-215(2)(a)	Clearing Title-partnerships	
458-61A-215(2)(b)	Clearing Title-estates	
458-61A-215(2)(c)	Clearing Title-developer	
458-61A-215(2)(d)	Clearing Title-refinance, addition to title	
458-61A-215(2)(e)	Clearing Title-co-signors	
458-61A-216(1)	Mortgage insurers	
458-61A-217(1)	Rerecord	
458-61A-218	Low Income Housing	
458-61A-219	Developmentally Disabled Persons	
458-61A-305	Trade-in credit	
458-61A-306(2)(a)	Date of sale, interest and penalties waived for fulfillment of conditions	
82.45.010(3)(s)	Low-income Housing	
82.45.010(3)(t)	Developmentally Disabled Persons	
82.45.010(3)(u)	Self-help Housing	
82.45.010(3)(v)(i)(A)	Affordable Housing-Operation of Existing Housing	
82.45.010(3)(v)(i)(B)	Affordable Housing-Development of New Housing	
82.45.010(3)(v)(i)(C)	Affordable Housing-Substantial Rehabilitation of Housing	
82.45.197(1)(a)	Inheritance-Community Property	
82.45.197(1)(b)	Inheritance-Trust	
82.45.197(1)(c)	Inheritance-Probated Will	
82.45.197(1)(d)	Inheritance-Joint Tenants	
82.45.197(1)(e)	Inheritance-Court Order	
82.45.197(1)(f)	Inheritance-Community Property-Lack of Probate	
82.45.197(1)(g)	Inheritance-Lack of Probate	
82.45.197(1)(h)	Inheritance - Lack of Probate without Prior Title Transfer	
82.45.197(1)(i)	Inheritance-Transfer on Death Deed	